



INTERGRATED  
DEVELOPMENT  
PLANNING AND  
BUDGET TIME  
SCHEDULE OF KEY  
DEADLINE -  
PROCESS PLAN

2025/2026

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## LIST OF ABBREVIATIONS

Acronym	
IBSC	IDP/Budget Steering Committee
CFO	Chief Financial Officer
IDP	Integrated Development Plan
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act
MM	Municipal Manager
MPPMR	Municipal Planning and Performance Management Regulations
MSA	Municipal Systems Act
NT	National Treasury
PMS	Performance Management System
PT	Provincial Treasury
PP	Public Participation
SDBIP	Service Delivery and Budget Implementation Plan
MTBPS	Medium Term Budget and Policy Statement

Table 1: List of Abbreviations

## 1. PART A: INTRODUCTION AND BACKGROUND

### 1.1. Introduction

The Integrated Development Plan (IDP), process is which municipalities prepare a strategic development plan for a five-year period and thereafter annually review the adopted plan. The IDP is the key instrument for local government to cope with its new developmental role and seeking to arrive at decisions on issues such as Municipal Budgets, Spatial Management Framework, promotion of Local Economic Development and Institutional Transformation in a consultative, systematic and strategic manner.

In order to ensure certain minimum quality standards of the IDP process and proper coordination between and within spheres of government, the municipality needs to prepare an IDP / Budget Process Plan (In reference to planning for a Five-Year Plan) or an IDP/Budget Time Schedule of Key Deadlines (Process Plan) (When the Five-Year Plan is reviewed) and formulate a budget to implement the IDP.

Section 21 of the Local Government Municipal Finance Management Act (MFMA), No. 56 of 2003 states that:

(1) *"The mayor of a municipality must-*

(a) *co-ordinate the processes for preparing the Annual Budget and for reviewing the municipality's Integrated Development Plan and Budget-Related Policies to ensure that the tabled budget and any revisions of the Integrated Development Plan and Budget-Related Policies are mutually consistent and credible:*

(b) *at least **10 months before the start of the budget year**, table in the municipal council a time schedule outlining key deadlines for-*

(i) *the preparation, tabling and approval of the Annual Budget;*

(ii) *the annual review of-*

(aa) *the Integrated Development Plan in terms of Section 34 of the Municipal Systems Act; and*

(bb) *the Budget-Related Policies;*

(iii) *the tabling and adoption of any amendments to the Integrated Development Plan and Budget-Related Policies; and*

(iv) *any consultative processes forming part of the processes referred subparagraphs (i), (ii) and (iii)".*

Section 29 of the Local Municipal Systems Act, Act 32 of 2000 further describes the contents of the process that the municipality must follow to draft its IDP. In terms of the act, the IDP and Budget Time Schedule of Key Deadlines have to include the following:

- A programme specifying the timeframes for the different planning steps;
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, organs of state, traditional authorities and other role players in the IDP and Budget formulation processes; and
- Cost estimates for the process.

## **1.2. Legal Planning Context**

The preparation of the IDP and Budget processes are regulated by the Municipal Systems Act, Act 32 of 2000 and the Municipal Finance Management Act, No 56 of 2003. This is to ensure certain minimum quality standards of the Integrated Development Planning and Budget Process and proper coordination between and within the spheres of government

MFMA and Section 28(1)(2)(3) of the MSA confer the responsibility on the Mayor to provide political guidance over the budget process and the priorities that must guide the preparation of the annual budgets. In terms of section 34 of the Municipal Systems Act, the Mayor must coordinate the annual revision of the IDP and determine how the IDP is to be considered or revised for the purpose of the budget.

Chapter 5, Section 26 of the MSA regulates the following core components ~~to~~ must be reflected in a municipality's IDP:

The Council's vision for the long-term development of the municipality with special emphasis on the most critical development and internal transformation needs

- a) An assessment of the existing level of development in the municipality, which must include and identification of communities which do not have access to basic municipal services*
- b) The Council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs*
- c) The Council's development strategies which must be aligned with any national and provincial sectoral plans and planning requirements binding on the municipality in terms of legislation*
- d) A Spatial Development Framework (SDF) which must include the provision of basic*

*guidelines for a land use management system for the municipality*

- e) *The Council's operational strategies;*
- f) *Applicable Disaster Management Plans*
- g) *A financial plan, which must include a budget projection for at least the next three years; and the key performance indicators and performance targets determined in terms of Section 41 of the MSA.*

Section 27 stipulates that:

- (1) Each district municipality, within a prescribed period after the start of its elected terms and after following a consultative process with the local municipalities within its area, must adopt a framework for integrated development planning in the area as a whole;
- (2) A framework referred to in subsection (1) binds both the district municipality and the local municipalities in the area of the district municipalities,
- (3) The framework must ensure proper consultation, co-ordination and alignment of the IDP Process of the district municipality and the various local municipalities.

### **1.3. Alignment between IDP, Budget and PMS**

In terms of the MSA, a municipality is required to prepare an organisational performance management system that links to the IDP and the Budget. The municipality must link and integrate these three processes to an even greater extent through the Time Schedule of Key Deadlines. It should however, be noted that the Performance Management System (PMS) on its own requires an in-depth process comparable to that of the IDP. Such, PMS is tightly linked and guided by the IDP and Budget processes.

The PMS process will address the following issues:

- Development of a Performance Management Framework for approval by Council
- Development of Organisation Service delivery Budget Implementation Plan(SDBIP)
- Alignment of the PMS, IDP and Budget processes;
- Scheduled reporting against the SDBIP
- Implementation of individual performance management system in the municipality

The IDP, PMS and Budget are all components of one overall development planning and management system. The IDP sets out what the municipality aims to accomplish. The PMS enables the municipality to check to what extent it is achieving its aims. The budget provides the resources that the municipality will use to achieve its aims.

The linkages of the three processes are summarised in the following diagram:

#### THE LINKAGES BETWEEN IDP, BUDGET AND PMS

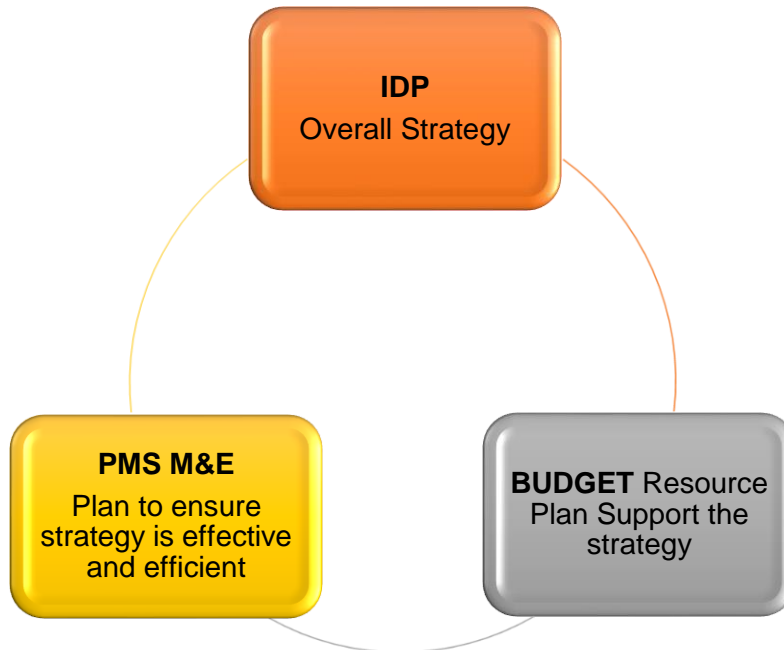


Figure 1: Linkage between IDP, Budget and PMS

#### 1.4. The purpose of the IDP Time Schedule of Key Deadlines (Process Plan)

In order to ensure certain minimum quality standards of the IDP process, and proper coordination between and within spheres of government, the preparation of the IDP and drafting of the Annual Budget for Laingsburg Municipality are compiled with both the MSA and MFMA.

The IDP and Budget Schedule of Key Deadlines therefore essentially fulfils the function of a business plan and/or operational plan for the IDP and budget process. The document outlines in a simplified and transparent manner **what** should happen **when**, by **whom**, with **whom** and **where** during the process of formulating an IDP and budget for Laingsburg Municipality.

## 2. PART B: ROLES, RESPONSIBILITIES OF SPHERES OF GOVERNMENT COUNCIL AND ADMINISTRATION

### 2.1. Roles and Responsibilities of Different Spheres of Government in the IDP Process

The responsibility to prepare and adopt the IDP lies with Laingsburg Municipality., IDP is seen as a key measure to identify and respond timeously and effectively to local developmental challenges and priorities, in a manner that leverages involvement and responses of all stakeholders including across sectoral basis and contributions by the District, Provincial and National governments. It is therefore, required that all stakeholders to be fully aware of their own responsibilities and of other role players' responsibilities to ensure a smooth and well organised planning process.

In order to ensure that there is a clear understanding of all required roles and responsibilities between the three spheres, the following are highlighted:

SPHERE OF GOVERNMENT	ROLES & RESPONSIBILITIES
<b>LOCAL</b>	
Laingsburg Municipality	Prepare the IDP
	Adopt the IDP
Central Karoo District Municipality	Prepare the District IDP
	Adopt the District IDP
	Facilitate District Guidelines on Growth and Development
<b>PROVINCIAL</b>	
Western Cape Provincial Department of Local Government	Coordinate training
	Provide financial support
	Provide general IDP Guidance
	Monitor municipal processes
	Facilitate alignment of IDPs with sector department policies and programmes
	IGR sessions/Forums
<b>NATIONAL</b>	
Department of Cooperative Governance and Traditional Affairs	Issue legislation and policy in support of IDP
	Issue Integrated Development Planning Guidelines
	Establish a Planning and Implementation Management Support System
	Provide a national training framework
	Provide financial assistance



SPHERE OF GOVERNMENT	ROLES & RESPONSIBILITIES
	IGR sessions/Forums
Other Sector Departments	
	Provide relevant information on sector department's policies, programmes and budgets
	Contribute sector expertise and technical knowledge to the formulation of municipal policies and strategies
	Be guided by municipal IDP's in the allocation of resources at the local level
	IGR sessions/Forums

Table 2: Roles and Responsibilities of Different Spheres of Government in the IDP Process

## 2.2. Roles and Responsibilities of Council and Administration in the IDP Process

Mayor and Council	Administration
<p>Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process <b>MFMA s 53</b></p> <p>Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist</p>	<p>Accounting officers and senior officials of municipality and entities begin planning for next three-year budget <b>MFMA s 68, 77</b></p>
<p>Mayor tables in Council the schedule of key deadlines setting the time table for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. <b>MFMA s 21,22, 23;</b> <b>MSA s 34, Ch 4 as amended</b></p> <p>Mayor establishes committees and consultation forums for the budget process</p>	<p>Accounting Officer to assist Mayor to prepare the schedule of key deadlines and align the IDP and Budget process</p>
<p>Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans</p> <p>-</p>	<p>Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after considering strategic objectives</p> <p>Engages with Provincial and National sector departments on sector specific</p>

Mayor and Council	Administration
	programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)
-	Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials <b>MFMA s 35, 36, 42; MTBPS</b>
-	Accounting officer reviews and drafts initial changes to IDP <b>MSA s 34</b>
Council finalizes tariff (rates and service charges) policies for next financial year <b>MSA s 74, 75</b>	Accounting officer submits draft budget and plans for next financial year to the Mayor
Mayor tables municipality budget, resolutions, plans, and proposed revisions to IDP	Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others  Accounting officer to notify relevant municipalities of projected allocations for next three budget years

	Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the final budget.
Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc	Accounting officer incorporates the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report
	Accounting officer incorporates any changes in prices for bulk resources as communicated by 15 March <b>MFMA s 42</b>
	Accounting officer assists the mayor in revising budget documentation in accordance with consultative processes and considering the results

Mayor and Council	Administration
	from the third quarterly review of the current year
<p>Public hearings on the budget, and council debate. Council considers views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year.</p> <p><b>MFMA s 23, 24; MSA Ch 4 as amended</b></p>	<p>Accounting officer assists the mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year considering consultative processes and any other new information of a material nature</p>
<p>Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year</p> <p><b>MFMA s 16, 24, 26, 53</b></p> <p>Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval.</p> <p><b>MFMA s 53; MSA s 38-45, 57(2)</b></p> <p>Council must finalise a system of delegations.</p> <p><b>MFMA s 59, 79, 82; MSA s 59-65</b></p>	<p>Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA.</p> <p><b>MFMA s 69; MSA s 57</b></p>

Table 3: Roles and Responsibilities of Council and Administration in the IDP Process

**PART C: DETAILED INTERGRATED PLANNED ACTIVITIES IDP AND BUDGET SCHEDULE OF KEY DEADLINE  
(PROCESS PLAN) FOR THE 2025/26 FINANCIAL YEAR:**

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
JULY 2025			
JULY 2025	<ul style="list-style-type: none"><li>Submit Monthly Budget Statement Report</li></ul>	CFO	<ul style="list-style-type: none"><li>MFMA, Section 71(1)</li></ul> <p><i>Accounting Officer and senior officials begin planning for the next three-year budget.</i></p> <ul style="list-style-type: none"><li>MFMA Section 68, 77.</li></ul> <p><i>Accounting Officer and senior managers review options and contracts for service delivery.</i></p> <ul style="list-style-type: none"><li>MSA: Municipal Staff Regulations</li></ul>
JULY 2025	<ul style="list-style-type: none"><li>Preparation of the draft IDP &amp; Budget Time Schedule.</li></ul>		
JULY 2025	<ul style="list-style-type: none"><li>Engagement with Budget office and PMS for alignment purposes.</li></ul>		
JULY 2025	<ul style="list-style-type: none"><li>Review participatory forums and mechanisms.</li></ul> <p><i>MINMAY: PLANNING – District Mayors present strategic and planning priorities &amp; service deliver challenges</i></p>	IDP / BUDGET / PMS	
JULY 2025	<ul style="list-style-type: none"><li>Approve and announce new budget schedules and set up committees / forums.</li></ul>	BUDGET	
JULY 2025	<ul style="list-style-type: none"><li>Consultation on Performance and changing needs</li></ul>	IDP / BUDGET / PMS	
JULY 2025	<ul style="list-style-type: none"><li>District Alignment</li></ul>	CKDM/LBM/BWM/PAM	
JULY 2025	<ul style="list-style-type: none"><li>Roll out of the SDBIP.</li></ul>	PMS	
JULY 2025	<ul style="list-style-type: none"><li>Prepare / Review departmental sector plans for next financial year.</li></ul>		
JULY 2025	<ul style="list-style-type: none"><li>Preparing Annual Performance Report (Section 46).</li></ul>		

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
JULY 2025	<ul style="list-style-type: none"><li>Prepare and submit performance agreements of municipal manager and senior managers to senior managers to the MEC and municipal website.</li></ul>		<i>Copies of such performance agreements must be submitted to Council and the MEC for Local Government in the Province.</i> <ul style="list-style-type: none"><li>MFMA, Section 53 (3) (b)</li><li>MFMA, Section 52 (d)</li><li>MFMA, Section 75</li></ul>
JULY 2025	<ul style="list-style-type: none"><li>Compile and submit Q4 Budget and Performance report to Council.</li></ul>	PMS/CFO	
AUGUST 2025			
14 AUGUST 2025	<ul style="list-style-type: none"><li>Submit Monthly Budget Statement Report</li></ul>	CFO	<ul style="list-style-type: none"><li>MFMA, Section 71(1)</li><li>MSA, Section 34</li><li>MFMA, Section 21(b)</li><li>MSA, Section 46(1)(a)</li></ul>
AUGUST 2025	<ul style="list-style-type: none"><li>IDP/Budget Steering Committee Meeting</li></ul>	EXECUTIVE MAYOR	
AUGUST 2025	<ul style="list-style-type: none"><li>CKD IDP Managers Forum</li></ul>	IDP	
AUGUST 2025	<ul style="list-style-type: none"><li>Consult and review performance and financial position</li></ul>	PMS & CFO	
31 AUGUST 2025	<ul style="list-style-type: none"><li>Audit and Performance Committee Meeting</li></ul>	INTERNAL AUDIT	
28 AUGUST 2025	<ul style="list-style-type: none"><li>Municipal Council Meeting</li></ul>	SPEAKER	
28 AUGUST 2025	<ul style="list-style-type: none"><li>Executive Mayor tables IDP and Budget Time Schedule to Council for approval</li></ul>	EXECUTIVE MAYOR	
31 AUGUST 2025	<ul style="list-style-type: none"><li>Submit Annual Financial Statements and Annual Performance Report to the Auditor- General for</li></ul>	MM/CFO	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
	auditing		<ul style="list-style-type: none"> <li>MFMA, Section 126 (1) (a)</li> <li>MFMA, Section 75</li> </ul>
AUGUST 2025	<ul style="list-style-type: none"> <li>Submit adopted time schedule with Council resolution to MEC DLG, National Treasury and Provincial Treasury</li> </ul>	IDP	
SEPTEMBER 2025			
5 SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Joint IDP / PP/ COMMS FORUM</li> </ul>	CKDM / LOCAL MUNICS	<ul style="list-style-type: none"> <li>MFMA, Section 71(1)</li> <li>MSA, Section 28 (3)</li> <li>MSA, Section 24</li> <li>MFMA, Section 75</li> </ul>
12 SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Submit Monthly Budget Statement Report</li> </ul>	CFO	
SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Advertise Time Schedule</li> </ul>	IDP	
SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Review ward profile &amp; ward-based plans for each ward</li> </ul>	IDP	
SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Auditor General South Africa (AGSA) audit of performance measures.</li> </ul>	AGSA	
SEPTEMBER 2025	<ul style="list-style-type: none"> <li>District CFO Forum</li> </ul>	CKDM CFO AND LOCAL MUNICIPALITIES	
19 SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Provincial CFO Forum</li> </ul>	PROVINCIAL CFOS	
25 SEPTEMBER 2025	<ul style="list-style-type: none"> <li>IDP Rep Forum (LLM)</li> </ul>	IDP / MAYOR/ SECTORS	
SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Integrate information from adopted sector plans for review</li> </ul>	IDP	
SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Determine revenue projections and update policies and objectives</li> </ul>	MM / CFO / IDP / SENIOR MANAGERS	
SEPTEMBER 2025	<ul style="list-style-type: none"> <li>Q1 Provincial IDP Managers Forum Meeting</li> </ul>	MM & EXECUTIVE MAYOR	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
SEPTEMBER 2025	<ul style="list-style-type: none"><li>Q1 District Coordinating Forum (DCF) Meeting.</li></ul>		
OCTOBER 2025			
14 OCTOBER 2025	<ul style="list-style-type: none"><li>Submit Monthly Budget Statement Report</li></ul>	CFO	<ul style="list-style-type: none"><li>Section 71(1) MFMA</li></ul> <p><i>Review of policies and budget plans.</i></p> <p><i>Develop objectives for priority issues and determine programmes to achieve strategic intent including the development of the strategic scorecard</i></p> <ul style="list-style-type: none"><li>MFMA, Section 52 (d)</li></ul>
OCTOBER 2025	<ul style="list-style-type: none"><li>Determine Revenue projections and policies.</li></ul>	CFO	
OCTOBER 2025	<ul style="list-style-type: none"><li>Q2 – CKD ID Managers Forum Meeting.</li></ul>	IDP	
OCTOBER 2025	<ul style="list-style-type: none"><li>IDP Steering Committee Meeting (Feedback on situational analysis).</li></ul>	IDP	
OCTOBER 2025	<ul style="list-style-type: none"><li>Integration of information from adopted sector plans into IDP</li></ul>	IDP	
OCTOBER 2025	<ul style="list-style-type: none"><li>Internal engagements to prioritize needs and assistance from sector departments</li></ul>	IDP / ALL INTERNAL DEPARTMENTS	
OCTOBER 2025	<ul style="list-style-type: none"><li>Send priorities to sector departments</li></ul>	IDP	
OCTOBER 2025	<ul style="list-style-type: none"><li>Draft initial allocations to functions. [JDA] PROCESS]</li></ul>	CFO	
OCTOBER 2025	<ul style="list-style-type: none"><li>Compile and submit Q1 Budget and Performance report to Council</li></ul>	PMS / CFO	
OCTOBER – NOVEMBER 2025	<ul style="list-style-type: none"><li>First round of public participation in all four (4) wards and Ward Committees for IDP</li></ul>	IDP/PP	
NOVEMBER 2025			

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
<b>3 – 6 NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Public / Community IDP Awareness &amp; Participation Engagements</li> </ul>	CKDM PP & OFFICIALS INCLUDING LOCALS	<ul style="list-style-type: none"> <li>Accounting Officer reviews and draft initial changes to IDP MSA Section 34</li> <li>Section 71(1) MFMA</li> <li>MFMA, Section 166</li> <li>MFMA, Section 126 (4)</li> </ul>
<b>14 NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Submit Monthly Budget Statement Report</li> </ul>	CFO	
<b>NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Consolidation of budget and plans</li> </ul>	CFO	
<b>NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Table of draft Annual report to Audit committee</li> </ul>	PMS	
<b>27 NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>IDP Rep Forum</li> </ul>	IDP / MAYOR / SECTOR	
<b>30 NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Strategic engagements (SIME) with municipalities</li> </ul>	DLG	
<b>NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Audit and Performance Committee Meeting</li> </ul>	INTERNAL AUDIT	
<b>30 NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Finalise Audit Report for the financial year</li> </ul>	AGSA	
<b>NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Finalization and Tabling of the Reviewed Municipal Spatial Development Framework to Council for approval [if needed]</li> </ul>	MM / IDP / LED/ INFRA	
<b>NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Q2 District Coordinating Technical Forum (DCFTech) meeting.</li> </ul>	MM / LEGAL SERVICES	
<b>NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Q2 District Public Participation &amp; Communication Forum Meeting</li> </ul>	CKDM PP / IDP	
<b>NOVEMBER 2025</b>	<ul style="list-style-type: none"> <li>Q2 District Coordinating Forum (DCF) Meeting.</li> </ul>	MM & EXECUTIVE MAYOR	



MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
NOVEMBER 2025	<ul style="list-style-type: none"><li>Q2 Provincial IDP Managers Forum Meeting</li></ul>	IDP	
NOVEMBER 2025	<ul style="list-style-type: none"><li>Strategic engagements (SIME) with municipalities</li></ul>	DLG/MUNICIPALITIES	
NOVEMBER 2025	<ul style="list-style-type: none"><li>Finalization and Tabling of the Reviewed Municipal Spatial Development Framework to Council for approval [if needed)</li></ul>	MM / IDP / LED/ INFRA	
DECEMBER 2025			
5 DECEMBER 2025	<ul style="list-style-type: none"><li>Submit Monthly Budget Statement Report</li></ul>	CFO	<ul style="list-style-type: none"><li>Section 71(1) MFMA</li></ul> <p><i>Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous year`s performance as per audited financial statements.</i></p>
DECEMBER 2025	<ul style="list-style-type: none"><li>Strategic session with Council about the Vision, Mission and Strategic Objectives and Values</li></ul>	MM / IDP	
DECEMBER 2025	<ul style="list-style-type: none"><li>IDP/Budget Steering Committee Meeting (Comment on reviewed Municipal Strategies (Prioritize projects &amp; programmes)</li></ul>	IDP/BUDGET/MANAGEMENT	
4 – 5 DECEMBER 2025	<ul style="list-style-type: none"><li>Provincial IDP Managers Forum</li></ul>	IDP	
DECEMBER 2025	<ul style="list-style-type: none"><li>District CFO Forum</li></ul>	CFO, MM and DISTRICT	
DECEMBER 2025	<ul style="list-style-type: none"><li>Provincial CFO Forum</li></ul>	CFO and MM	
DECEMBER 2025	<ul style="list-style-type: none"><li>Executive determines strategic direction for next three years and finalise tariff policies</li></ul>	SENIOR MANAGEMENT	
DECEMBER 2025	<ul style="list-style-type: none"><li>Outline / Review municipal Strategic Objectives, KPAs, KPIs and Targets</li></ul>	SENIOR MANAGEMENT/ PMS	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
<b>JANUARY 2026</b>			
<b>15 JANUARY 2026</b>	<ul style="list-style-type: none"> <li>Submit Monthly Budget Statement Report</li> </ul>	CFO	<ul style="list-style-type: none"> <li>MFMA, Section 71(1)</li> <li>MFMA, Section 36</li> </ul> <i>Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years</i> <ul style="list-style-type: none"> <li>MFMA Section 52 (d)</li> <li>MFMA Section 72</li> <li>MFMA Section 53</li> <li>MFMA, Section 75</li> <li>MFMA, Section 127</li> <li>MSA, Section 21 (a)</li> </ul>
<b>JANUARY – FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Prepare detailed budget and plans for next three years</li> </ul>	CFO	
<b>JANUARY 2026</b>	<ul style="list-style-type: none"> <li>Compile and submit Quarterly Performance Report for Q2 to Council</li> </ul>	PMS	
<b>JANUARY 2026</b>	<ul style="list-style-type: none"> <li>Mid-term / Midyear Assessment Report submitted to Mayor in terms of Section 72 of MFMA</li> </ul>	MM	
<b>JANUARY 2026</b>	<ul style="list-style-type: none"> <li>Table mid-year report to Council for approval</li> </ul>	EXECUTIVE MAYOR	
<b>JANUARY 2026</b>	Midterm / midyear Assessment Report is published in the local newspaper and Website	CFO/PMS	
<b>JANUARY 2026</b>	<ul style="list-style-type: none"> <li>Review of Municipal Organogram</li> </ul>	MM	
<b>JANUARY 2026</b>	<ul style="list-style-type: none"> <li>Table Draft Annual Report to Council</li> </ul>	MM	
<b>JANUARY 2026</b>	<ul style="list-style-type: none"> <li>Q3 District Coordinating Forum (DCF)</li> </ul>	MM & EXECUTIVE MAYOR	
<b>JANUARY 2026</b>	<ul style="list-style-type: none"> <li>District REP Forum</li> </ul>	CKDM	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
<b>FEBRUARY 2026</b>			
<b>13 FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Submit Monthly Budget Statement Report</li> </ul>	CFO	<ul style="list-style-type: none"> <li>MFMA, Section 71(1)</li> <li>MFMA, Section 75</li> <li>MFMA, Section 127</li> <li>MSA, Section 21(a)</li> </ul> <p><i>Within 10 working days after the municipal council has approved an adjustments budget, the municipal manager must make public the approved adjustments budget and supporting documentation, as well as the resolutions referred to in regulation 25(3). MBRR Regulation 26(1)</i></p> <p><i>Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years</i></p>
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Continuous Review of Municipal Strategic Objectives, KPAs, KPIs and Targets</li> </ul>	PMS/IDP	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Q3 District Public Participation &amp; Communication Forum</li> </ul>	IDP / PP	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers</li> </ul>	CFO/Corp Services	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>IDP/Budget Steering Committee Meeting (Alignment)</li> </ul>	MM/IDP/CFO/SENIOR MANAGEMENT	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Integration of Projects &amp; Programmes (JDA Approach)</li> </ul>	DLG	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Q3 – CKD IDP Managers and Representative Forum</li> </ul>	IDP / MM	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Conclusion of Sector Plans for the next financial year</li> </ul>	SENIOR MANAGERS	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Make public Annual Report and invite community inputs into report</li> </ul>	MM/PMS	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Council adopts Adjustment budget</li> </ul>	MM / BUDGET/PMS	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers</li> </ul>	CFO/CORP SERVICES	
<b>FEBRUARY 2026</b>	<ul style="list-style-type: none"> <li>TIME Engagement</li> </ul>	DLG/MUNICIPALITIES	
<b>MARCH 2026</b>			
<b>13 MARCH 2026</b>	<ul style="list-style-type: none"> <li>Submit Monthly Budget Statement Report</li> </ul>	CFO	<ul style="list-style-type: none"> <li>MFMA, Section 71(1)</li> <li>MFMA, Section 54(1)(C)</li> <li>MFMA, Section 75</li> <li>MFMA, Section 129 (1)</li> <li>MSA, Section 21A</li> </ul> <p><i>Accounting officer publish budget and revisions to the IDP for public inputs.</i></p>
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>Council adopts SDBIP and Performance agreements to be signed of section 56 (managers) and 57 (MM) and placed on municipal website</li> </ul>	EXECUTIVE MAYOR/MM/PMS	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>District CFO Forum</li> </ul>	MM/CFO	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>Provincial CFO Forum</li> </ul>	MM/CFO	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>Council adopts Oversight Report on the 2024/25 Tabled Annual Report</li> </ul>	MPAC	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>Q4 – Provincial IDP Managers Forum</li> </ul>	IDP	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>Q3 District Coordinating Forum (DCF) Meeting.</li> </ul>	EXECUTIVE MAYORS	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>Workshop draft IDP &amp; Budget with Council</li> </ul>	MAYOR / MM / CFO/ OM	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>IDP/Budget Steering Committee Meeting</li> </ul>	IDP / CFO	
<b>MARCH 2026</b>	<ul style="list-style-type: none"> <li>Draft SDBIP for incorporation into draft IDP</li> </ul>	PMS / IDP	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
MARCH 2026	<ul style="list-style-type: none"><li>Draft IDP and Budget approval by Council</li></ul>	EXECUTIVE MAYOR / MM	<ul style="list-style-type: none"><li>MFMA, Section 22&amp;37(Submit to NT and PT)</li><li>MSA Chapter 4.</li><li>MFMA Section 17</li><li>Regulation 805</li></ul>
MARCH 2026	<ul style="list-style-type: none"><li>Audit and Performance Committee Meeting</li></ul>	INTERNAL AUDIT	
MARCH 2026	Mid-Year Evaluation of MM and Section 57 Managers	PMS/HR	
26 MARCH 2026	<ul style="list-style-type: none"><li>IDP Rep Forum</li></ul>	IDP / MAYOR / SECTOR	
APRIL 2026			
14 APRIL 2026	<ul style="list-style-type: none"><li>Submit Monthly Budget Statement Report</li></ul>	CFO	<ul style="list-style-type: none"><li>MFMA, Section 71(1)</li><li>MFMA, Section 52 (d)</li><li>MFMA, Section 75</li></ul> <p>Accounting Officer assist the Mayor in revising the budget.</p>
APRIL 2026	<ul style="list-style-type: none"><li>Send Draft IDP to Minister, PT and NT</li></ul>	MM	
APRIL 2026	<ul style="list-style-type: none"><li>Advertise IDP and Budget document for public Inputs and comments</li></ul>	IDP	
APRIL 2026	<ul style="list-style-type: none"><li>Second round of public participation on draft - IDP and Budget.</li></ul>	EXECUTIVE MAYOR / IDP	
APRIL 2026	<ul style="list-style-type: none"><li>IDP Steering Committee Meeting. Finalization of draft IDP &amp; Budget documents</li></ul>	IDP	
APRIL 2026	<ul style="list-style-type: none"><li>Q4 - District Coordinating Technical Forum</li></ul>	EXECUTIVE MAYOR	
APRIL 2026	<ul style="list-style-type: none"><li>Compile and submit Quarterly Budget and Performance Report for Q3 to Council.</li></ul>	PMS/CFO	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
APRIL 2026	<ul style="list-style-type: none"> <li>Conclusion of Sector plans for inclusion in IDP</li> </ul>	INTERNAL DEPARTMENTS	
APRIL 2026	<ul style="list-style-type: none"> <li>Joint IDP / PP/ COMMS FORUM</li> </ul>	CKDM / LOCAL MUNICS	
<b>MAY 2026</b>			
15 MAY 2026	<ul style="list-style-type: none"> <li>Submit Monthly Budget Statement Report</li> </ul>	CFO	<ul style="list-style-type: none"> <li>MFMA, Section 71(1)</li> <li>MFMA, Section 23 and 24</li> <li>MSA, Chapter 4</li> <li>MFMA, Section 75</li> </ul>
MAY 2026	<ul style="list-style-type: none"> <li>Review written comments in respect of the draft (advertised) IDP</li> </ul>	MM	
MAY 2026	<ul style="list-style-type: none"> <li>Q4 - DISTRICT IDP Managers Forum</li> </ul>	IDP / MM	
MAY 2026	<ul style="list-style-type: none"> <li>Community inputs into organization KPIs and Target</li> </ul>	IDP/PMS	
MAY 2026	<ul style="list-style-type: none"> <li>Tabling of IDP and Budget with related policies to council for adoption</li> </ul>	EXECUTIVE MAYOR/MM	
4 – 6 MAY 2026	<ul style="list-style-type: none"> <li>Public / Community IDP Awareness &amp; Participation Engagements</li> </ul>	CKDM PP & OFFICIALS INCLUDING LOCALS	
<b>JUNE 2026</b>			
12 JUNE 2026	<ul style="list-style-type: none"> <li>Submit Monthly Budget Statement Report</li> </ul>	CFO	<ul style="list-style-type: none"> <li>MFMA, Section 71(1)</li> <li>MFMA, Section 75</li> <li>MSA, Section 57(1)(b)</li> </ul>
JUNE 2026	<ul style="list-style-type: none"> <li>Approval of Top Layer SDBIP</li> </ul>	EXECUTIVE MAYOR	
JUNE 2026	<ul style="list-style-type: none"> <li>Inform community about the approved IDP &amp; Budget: Place copies in libraries, website and notices in newspaper</li> </ul>	IDP/CFO	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
JUNE 2026	<ul style="list-style-type: none"><li>Q1 – Provincial IDP Managers Forum</li></ul>	IDP	<ul style="list-style-type: none"><li>MFMA Section 53</li><li>MSA Sections 38-45</li></ul>
JUNE 2026	<ul style="list-style-type: none"><li>Send IDP &amp; budget documents to MEC DLG, PT &amp; NT</li></ul>	IDP	
JUNE 2026	<ul style="list-style-type: none"><li>Audit and Performance Committee Meeting</li></ul>	INTERNAL AUDIT	
JUNE 2026	<ul style="list-style-type: none"><li>Signing of performance agreements of MM and Section 57 Managers</li></ul>	PMS/HR	
JUNE 2026	<ul style="list-style-type: none"><li>Submit copies of SDBIP to National and Provincial Treasury (10 days after approval)</li></ul>	PMS	
JUNE 2026	<ul style="list-style-type: none"><li>Make public the performance agreements of MM and Senior Managers (Municipal Website)</li></ul>	PMS	
JUNE 2026	<ul style="list-style-type: none"><li>Approval of Top Layer SDBIP</li></ul>	EXECUTIVE MAYOR	
JULY 2026			
JULY 2026	<ul style="list-style-type: none"><li>Submit Monthly Budget Statement Report</li></ul>	CFO	<ul style="list-style-type: none"><li>MFMA, Section 71(1)</li></ul> <p><i>Accounting Officer and senior officials begin planning for the next three-year budget.</i></p>
JULY 2026	<ul style="list-style-type: none"><li>Preparation of the draft IDP &amp; Budget Time Schedule.</li></ul>		
JULY 2026	<ul style="list-style-type: none"><li>Engagement with Budget office and PMS for alignment purposes.</li></ul>		
JULY 2026	<ul style="list-style-type: none"><li>Review participatory forums and mechanisms.</li></ul>	IDP / BUDGET / PMS	

	<i>MINMAY: PLANNING – District Mayors present strategic and planning priorities &amp; service deliver challenges</i>		<ul style="list-style-type: none"><li>MFMA Section 68, 77.</li></ul> <p><i>Accounting Officer and senior managers review options and contracts for service delivery.</i></p> <ul style="list-style-type: none"><li>MSA: Municipal Staff Regulations</li></ul> <p><i>Copies of such performance agreements must be submitted to Council and the MEC for Local Government in the Province.</i></p> <ul style="list-style-type: none"><li>MFMA, Section 53 (3) (b)</li><li>MFMA, Section 52 (d)</li><li>MFMA, Section 75</li></ul>
JULY 2026	<ul style="list-style-type: none"><li>Approve and announce new budget schedules and set up committees / forums.</li></ul>	BUDGET	
JULY 2026	<ul style="list-style-type: none"><li>Consultation on Performance and changing needs</li></ul>	IDP / BUDGET / PMS	
JULY 2026	<ul style="list-style-type: none"><li>District Alignment</li></ul>	CKDM/LBM/BWM/PAM	
JULY 2026	<ul style="list-style-type: none"><li>Roll out of the SDBIP.</li></ul>	PMS	
JULY 2026	<ul style="list-style-type: none"><li>Prepare / Review departmental sector plans for next financial year.</li></ul>		
JULY 2026	<ul style="list-style-type: none"><li>Preparing Annual Performance Report (Section 46).</li></ul>		
JULY 2026	<ul style="list-style-type: none"><li>Prepare and submit performance agreements of municipal manager and senior managers to senior managers to the MEC and municipal website.</li></ul>		
JULY 2026	<ul style="list-style-type: none"><li>Compile and submit Q4 Budget and Performance report to Council.</li></ul>	PMS/CFO	
AUGUST 2026			
AUGUST 2026	<ul style="list-style-type: none"><li>Submit Monthly Budget Statement Report</li></ul>	CFO	<ul style="list-style-type: none"><li>MFMA, Section 71(1)</li></ul>
AUGUST 2026	<ul style="list-style-type: none"><li>IDP/Budget Steering Committee Meeting</li></ul>	EXECUTIVE MAYOR	
AUGUST 2026	<ul style="list-style-type: none"><li>CKD IDP Managers Forum</li></ul>	IDP	



<b>AUGUST 2026</b>	<ul style="list-style-type: none"> <li>Consult and review performance and financial position</li> </ul>	PMS & CFO	<ul style="list-style-type: none"> <li>MSA, Section 34</li> <li>MFMA, Section 21(b)</li> <li>MSA, Section 46(1)(a)</li> <li>MFMA, Section 126 (1) (a)</li> <li>MFMA, Section 75</li> </ul>
<b>AUGUST 2026</b>	<ul style="list-style-type: none"> <li>Audit and Performance Committee Meeting</li> </ul>	INTERNAL AUDIT	
<b>AUGUST 2026</b>	<ul style="list-style-type: none"> <li>Municipal Council Meeting</li> </ul>	SPEAKER	
<b>AUGUST 2026</b>	<ul style="list-style-type: none"> <li>Executive Mayor tables IDP and Budget Time Schedule to Council for approval</li> </ul>	EXECUTIVE MAYOR	
<b>31 AUGUST 2026</b>	<ul style="list-style-type: none"> <li>Submit Annual Financial Statements and Annual Performance Report to the Auditor- General for auditing</li> </ul>	MM/CFO	
<b>AUGUST 2026</b>	<ul style="list-style-type: none"> <li>Submit adopted time schedule with Council resolution to MEC DLG, National Treasury and Provincial Treasury</li> </ul>	IDP	

## **PART D: ADOPTION OF THE IDP / BUDGET TIME SCHEDULE OF KEY DEADLINES BY COUNCIL**

The 2025/26 IDP/Budget Time Schedule of Key Deadlines must be approved by Council in terms of Section 21(1)(b) of the Local Government Municipal Finance Management Act (MFMA), No. 56 of 2003 no later than end August 2025.

### **RECOMMENDATION**

It is therefore recommended that:

1. Council approves the 2025/26 IDP/Budget Time Schedule of Key Deadlines (Process Plan)
2. The Executive Mayor monitor the implementation of the Process Plan
3. The Municipal Manager oversees the implementation of the Process plan